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District I

1625 N. French Dr., Hobbs, NM 88240

District II

811 South First, Artesia, NM 88210

District III

1000 Rio Brazos Road, Aztec, NM 87410

District IV

2040 South Pacheco, Santa Fe, NM 87505

State of New Mexico
Energy Minerals and Natural Resources

Form C-104A

Submit to appropriate District Office

Oil Conservation Division
2040 South Pacheco
Santa Fe, NM 87505**Change of Operator**

Previous Operator Information:

New Operator Information:

OGRID 006550

Name: Dwight A. TiptonAddress: P.O. Box 1597

Address: _____

City, State, Zip: Lovington, NM 88260Effective Date: 01/01/02New OGRID: 211128New Name: Tipton Oil & Gas Acquisitions, INC.Address: P.O. Box 1234

Address: _____

City, State, Zip: Lovington, NM 88260

I hereby certify that the rules of the Oil Conservation Division have been complied with and that the information given to the new operator on this form and the attached list of wells is true and complete to the best of my knowledge and belief.

Signature: _____

Printed name: Clay TiptonTitle: Secretary-TreasurerDate: _____ Phone: 505-392-3575

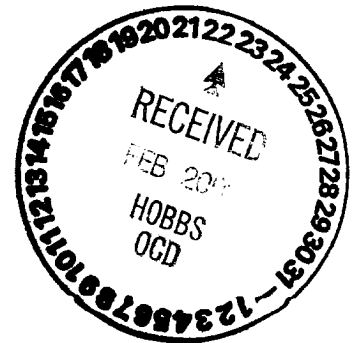
Previous operator complete below:

Previous Operator: Dwight A. TiptonPrevious OGRID: 006550

Signature: _____

Printed Name: Clay Tipton, Secretary-Treasurer**NMOCD Approval**

Signature: _____

Printed Name: PAUL F. KAUTZDistrict: PETROLEUM ENGINEERDate: FEB 27 2002

dm

FEB 18, 2002



WELLS INVOLVED IN OPERATOR CHANGE
FINAL LIST WITH C-104A

This is a final list of wells being transferred. If all bonding requirements are satisfied, submit this list to the OCD District with your C-104A.

PREVIOUS OPERATOR: 6550 DWIGHT A TIPTON

NEW OPERATOR:

OCD DISTRICT: ARTESIA

PROP- ERTY WELL NAME	ULSTR	OCD UNIT LTR API	WELL TYPE	POOL ID	POOL NAME	LAST PROD/INJ
29144 BURTON FLAT E FEDERAL #001 BURTON FLAT E FEDERAL #002	L-01-21S-27E M-01-21S-27E	L M	30-015-25064 30-015-25063	O O	3713 AVALON; BONE SPRING, EAST 24330 FENTON; DELAWARE, NORTHWEST	04-2001 10-2001
28640 GULF STATE #001 GULF STATE #002	O-14-14S-29E J-14-14S-29E	O J	30-005-62056 30-005-62728	O O	19100 DOUBLE L; QUEEN (ASSOC) 19100 DOUBLE L; QUEEN (ASSOC)	10-2001 10-2001
28641 RICKY A STATE #001	K-14-14S-29E	K	30-005-62815	O	19100 DOUBLE L; QUEEN (ASSOC)	10-2001
29507 29508 29509 29510 29511 29512 29513	P-02-25S-36E J-09-18S-33E I-09-18S-33E O-15-17S-32E G-09-24S-37E C-15-24S-36E F-15-24S-36E 3-19-18S-38E N-10-24S-36E K-10-24S-36E	P J I O G C F L N K	30-025-09721 30-025-01593 30-025-01594 30-025-25418 30-025-26755 30-025-27825 30-025-28258 30-025-32297 30-025-09534 30-025-28256	G O O O O O O O O O	JALMAT; TAN-YATES-7 RVRs (PRO GAS) CORBIN; YATES CORBIN; YATES MALJAMAR; ABO LANGLIE MATIX; 7 RVRs-Q-GRAYBURG JALMAT; TAN-YATES-7 RVRs (OIL) JALMAT; TAN-YATES-7 RVRs (OIL) BYERS; YATES (GAS) JALMAT; TAN-YATES-7 RVRs (OIL) JALMAT; TAN-YATES-7 RVRs (OIL)	06-2001 09-2000 10-2001 10-2001 10-2001 10-2001 10-2001 10-2001 10-2001 10-2001